

Via Facsimile and U.S. Mail
Mail Stop 6010

August 15, 2006

Mr. Curtis Sikorsky
Chief Financial Officer
Cardiome Pharma Corp.
6190 Agronomy Road, 6th Floor
Vancouver, British Columbia, Canada V6T 1Z3

**Re: Cardiome Pharma Corp.
Form 40-F for the Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 000-29338**

Dear Mr. Sikorsky:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief